

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2012-2013)

(Budget Report for Fiscal Year 2013-2014)

District: MERCED

District Code: 530

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer

Date

District Superintendent

Date

Contact: Joanne Schultz

(209) 384-6108

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 530

Name: MERCED

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	10,884,714	10,884,714		10,884,714
Other	1300	4,455,742	4,455,742		4,455,742
Total Instructional Salaries		15,340,456	15,340,456	0	15,340,456
Non-Instructional Salaries					
Contract or Regular	1200		4,300,928	48,352	4,349,280
Other	1400		316,079	80,282	396,361
Total Non-Instructional Salaries		0	4,617,007	128,634	4,745,641
Total Academic Salaries		15,340,456	19,957,463	128,634	20,086,097
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,250,681	266,575	7,517,256
Other	2300		532,748	180,997	713,745
Total Non-Instructional Salaries		0	7,783,429	447,572	8,231,001
Instructional Aides					
Regular Status	2200	964,072	964,072		964,072
Other	2400	254,906	254,906		254,906
Total Instructional Aides		1,218,978	1,218,978	0	1,218,978
Total Classified Salaries		1,218,978	9,002,407	447,572	9,449,979
Employee Benefits	3000	6,589,555	14,209,410	215,940	14,425,350
Supplies and Materials	4000		475,572	54,841	530,413
Other Operating Expenses	5000	96,548	4,280,846	353,627	4,634,473
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		23,245,537	47,925,698	1,200,614	49,126,312

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 530

Name: MERCED

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,741,280	1,741,280		1,741,280
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,033,139		2,033,139
Objects to Exclude	Object Code				
Rents and Leases	5060		27,759		27,759
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200		1,313		1,313
Instructional Supplies & Materials	4300		72,239		72,239
Noninstructional, Supplies & Materials	4400		62,069		62,069
Total Supplies and Materials		0	135,621	0	135,621
Other Operating Expenses and Services	5000		968,081		968,081

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 530

Name: MERCED

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		141,428		141,428
Equipment	6400				
Equipment - Additional	6410		69,618		69,618
Equipment - Replacement	6420				0
Total Equipment		0	69,618	0	69,618
Total Capital Outlay		0	211,046	0	211,046
Other Outgo	7000				0
Total Exclusions		1,741,280	5,116,926	0	5,116,926
Total for ECS 84362, 50% Law		21,504,257	42,808,772	1,200,614	44,009,386
Percent of CEE (Instructional Salary Cost / Total CEE)		50.23%	100.00%		
50% of Current Expense of Education			21,404,386		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		21,504,257	42,808,772	1,200,614	44,009,386
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		23,245,537	47,925,698	1,200,614	49,126,312
Capital Expenditures	6000	51,910	352,258	6,644	358,902
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		23,297,447	48,277,956	1,207,258	49,485,214

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	163,776	2,074	165,850
In County Treasury	9112	2,735,366	1,947,714	4,683,080
Cash With Fiscal Agents	9113	2,538		2,538
Revolving Cash Accounts	9114	3,160		3,160
Investments (at cost)	9120			0
Accounts Receivable	9130	17,115,190	1,198,471	18,313,661
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	90,388	1,817	92,205
TOTAL ASSETS		20,110,418	3,150,076	23,260,494
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	322,066	192,651	514,717
Accrued Salaries and Wages Payable	9520	485,241		485,241
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	5,512,913	73,536	5,586,449
Temporary Loans	9550	5,000,000		5,000,000
Current Portion of Long-Term Debt	9560	446,482		446,482
Deferred Revenues	9570	2,682,702	926,716	3,609,418
TOTAL LIABILITIES		14,449,404	1,192,903	15,642,307

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		1,728,048	1,728,048
Reserve for Encumbrances Credit	9713	59,994		59,994
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		59,994	1,728,048	1,788,042
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	3,253,076		3,253,076
Total Designated Fund Balance		3,253,076	0	3,253,076
Uncommitted Fund Balance	9790	2,347,944	229,125	2,577,069
TOTAL FUND EQUITY		5,661,014	1,957,173	7,618,187
TOTAL LIABILITIES AND FUND EQUITY		20,110,418	3,150,076	23,260,494

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,345,064		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		2,345,064	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560	825,539		
Deferred Revenues	9570			
TOTAL LIABILITIES		825,539	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	1,519,525		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		1,519,525	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		1,519,525	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,345,064	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			70,018	14,915		
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			124,451	25,461		
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220				1,260		
TOTAL ASSETS		0	0	194,469	41,636	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			6,399	2,021		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			17,880			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			170,190			
TOTAL LIABILITIES		0	0	194,469	2,021	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	39,615	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	39,615	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	39,615	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	194,469	41,636	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	115	
In County Treasury	9112	1,195,727	2,300,218
Cash With Fiscal Agents	9113		6,298,822
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	40,000	
Due from Other Funds	9140	1,406,923	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		2,642,765	8,599,040
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	13,041	10,279
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		13,041	10,279

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	2,629,724	8,588,761
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		2,629,724	8,588,761
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		2,629,724	8,588,761
TOTAL LIABILITIES AND FUND EQUITY		2,642,765	8,599,040

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	27,277			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	10,853			
Investments (at cost)	9120				
Accounts Receivable	9130	21,733			
Due from Other Funds	9140	25,427			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	435,124			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	118,329			
Accumulated Depreciation Equipment	9351	59,208			
Work in Progress	9360				
Total Fixed Assets		59,121	0	0	0
TOTAL ASSETS		579,535	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	36,537			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	479,960			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		516,497	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	516,497	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	63,038			
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		63,038	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		579,535	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	42,705	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	5,050,000	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		5,092,705	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	858,537	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		858,537	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	858,537	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	4,234,168	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		4,234,168	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		4,234,168	0
TOTAL LIABILITIES AND FUND EQUITY		5,092,705	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111				87,346	583,591			852,908
In County Treasury	9112	194,794							
Cash With Fiscal Agents	9113					71,537			200,373
Revolving Cash Accounts	9114								
Investments (at cost)	9120					2,709,902			749,148
Accounts Receivable	9130	1,647			400,612	874			1,002,233
Due from Other Funds	9140	4,336				5,271			54,582
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		200,777	0	0	487,958	3,371,175	0	0	2,859,244

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				116,829	522			20,902
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				371,129	26,398			5,842
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		0	0	0	487,958	26,920	0	0	26,744
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	0	0	0	487,958	26,920	0	0	26,744

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 530

Name: MERCED

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	200,777				3,344,255			2,735,457
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		200,777	0	0	0	3,344,255	0	0	2,735,457
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								97,043
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		200,777	0	0	0	3,344,255	0	0	2,832,500
TOTAL LIABILITIES AND FUND EQUITY		200,777	0	0	487,958	3,371,175	0	0	2,859,244

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,182,497	1,182,497
Workforce Investment Act	8130		90,000	90,000
Temporary Assistance for Needy Families (TANF)	8140		100,948	100,948
Student Financial Aid	8150	30,225		30,225
Veterans Education	8160	4,630		4,630
Vocational and Technical Education Act (VATEA)	8170		404,538	404,538
Other Federal Revenues	8190	3,000	62,772	65,772
Total Federal Revenues	8100	37,855	1,840,755	1,878,610
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	28,600,177		28,600,177
Other General Apportionment	8613	430,923		430,923
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		998,295	998,295
Disabled Students Programs and Services(DSPS)	8623		556,382	556,382
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		327,771	327,771
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,347,396	1,347,396

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	7,559,196		7,559,196
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,151,710	1,151,710
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	111,464		111,464
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,326		3,326
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,314,748	220,531	1,535,279
State Mandated Costs	8685	256,044		256,044
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	38,275,878	4,602,085	42,877,963

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	7,483,828		7,483,828
Tax Allocation, Supplemental Roll	8812	78,594		78,594
Tax Allocation, Unsecured Roll	8813	543,552		543,552
Prior Years Taxes	8816	52,934		52,934
Education Revenues Augmentation Fund (ERAF)	8817	(749,949)		(749,949)
Redevelopment Agency Funds - Pass Through	8818	36,272		36,272
Redevelopment Agency Funds - Residual	8819	71,563		71,563
Redevelopment Agency Funds - Asset Liquidation	8819.1	2,292		2,292
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		76,381	76,381
Other Contract Services	8832			0
Sales and Commissions	8840	53,095		53,095
Rentals and Leases	8850	33,711		33,711
Interest and Investment Income	8860	117,243	1,641	118,884
Student Fees and Charges	8870			
Community Services Classes	8872	253,423		253,423
Dormitory	8873			0
Enrollment	8874	9,745,476		9,745,476
Contra Revenue Account	8874.1	(7,628,838)		(7,628,838)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		383,241	383,241
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	48,965		48,965
Nonresident Tuition	8880	663,589		663,589
Parking Services and Public Transportation	8881		459,499	459,499
Other Student Fees and Charges	8885	81,648		81,648
Other Local Revenues	8890	747,747	395,582	1,143,329
Total Local Revenues	8800	11,635,145	1,316,344	12,951,489
Total Revenues		49,948,878	7,759,184	57,708,062

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	9,218		9,218
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	157,352	1,914,703	2,072,055
Total Other Financing Sources	8900	166,570	1,914,703	2,081,273
Total Revenues and Other Financing Sources		50,115,448	9,673,887	59,789,335

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	751,431	26,556	82,015	149,778		1,009,780
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	66,203					66,203
Biological Sciences	0400	1,449,712	13,238	67,661	15,942		1,546,553
Business and Management	0500	744,023	41,582	72,271			857,876
Communications	0600	39,856		454	32,981		73,291
Computer and Information Science	0700	776,329	9,783	2,387	1,044		789,543
Education	0800	1,401,497	36,716	12,923	4,686		1,455,822
Engineering and Related Industrial Technology	0900	1,349,315	71,694	89,729	443,511		1,954,249
Fine and Applied Arts	1000	1,165,702	1,857	30,523	3,768		1,201,850
Foreign language	1100	486,406		695			487,101
Health	1200	1,971,730	274,068	196,778	76,286		2,518,862
Consumer Education And Home Economics	1300	597,645	36,747	8,502	1,500		644,394
Law	1400						0
Humanities(Letters)	1500	3,991,784	126,561	14,972	639		4,133,956
Library Science	1600	15,443					15,443
Mathematics	1700	2,425,359	24,110	7,806	13,436		2,470,711
Military Studies	1800						0
Physical Sciences	1900	1,098,724	26,285	22,407			1,147,416
Psychology	2000	442,721		970			443,691
Public Affairs and Services	2100	551,086	93,508	25,659	510		670,763
Social Sciences	2200	1,382,725		7,912	10,501		1,401,138
Commercial Services	3000						0
Interdisciplinary Studies	4900	910,407	129,219	181,359	30,218		1,251,203
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,741,280					1,741,280
Sub-Total Instructional Activites		23,359,378	911,924	825,023	784,800		25,881,125
Total Expenditures for GF Activities*		23,359,378	26,776,007	6,602,955	1,186,473	3,780,992	61,705,805

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		3,076,047	112,097	10,037		3,198,181
Course and Curriculum Development	6020		110,667				110,667
Academic / Faculty Senate	6030		75,385	5,889			81,274
Other Instructional Administration & Governance	6090		140,266	9,283			149,549
Total Instructional Admin. & Governance		0	3,402,365	127,269	10,037	0	3,539,671
Instructional Support Services	6100						
Learning Center	6110		509,284	4,380			513,664
Library	6120		1,464,618	74,584	141,426		1,680,628
Media	6130		523,105	4,435	20,861		548,401
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		251,498	3,169			254,667
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	2,748,505	86,568	162,287	0	2,997,360
Admissions and Records	6200		554,334	34,281	2,076		590,691
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,099,758	13,424	912		3,114,094
Matriculation and Student Assessment	6320		61,210	593			61,803
Transfer Programs	6330		89,944	3,155			93,099
Career Guidance	6340		18,903	14,429			33,332
Other Student Counseling and Guidance	6390		36,074				36,074
Total Student Counseling and Guidance		0	3,305,889	31,601	912	0	3,338,402

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		395,831	166,555	5,314		567,700
Extended Opportunity Programs and Services (EOPS)	6430		481,871	7,463			489,334
Health Services	6440		117,394	53,948			171,342
Student Personnel Administration	6450		557,033	18,751	285		576,069
Financial Aid Administration	6460		924,311	29,592			953,903
Job Placement Services	6470		18,949				18,949
Veterans Services	6480			386	928		1,314
Miscellaneous Student Services	6490		1,390,482	447,176	81,913		1,919,571
Total Other Student Services		0	3,885,871	723,871	88,440	0	4,698,182
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,088,467	312,612	1,500		1,402,579
Custodial Services	6530		1,264,768	128,033	2,750		1,395,551
Grounds Maintenance and Repairs	6550		582,526	66,342	704		649,572
Utilities	6570			1,382,522			1,382,522
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,935,761	1,889,509	4,954	0	4,830,224
Planning, Policymaking and Coordinations	6600		1,446,149	806,694	4,729		2,257,572

* California Work Opportunity and Responsibility to Kids (CalWORKs).

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		187,908	21,183			209,091
Fiscal Operations	6720		1,203,869	191,144	3,424		1,398,437
Human Resources Management	6730		455,901	212,033			667,934
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,033,139				2,033,139
Staff Development	6750		22,962	13,645			36,607
Staff Diversity	6760			6,141			6,141
Logistical Services	6770		1,401,358	198,584	31,685		1,631,627
Management Information Systems	6780		1,242,418	918,384	84,714		2,245,516
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	6,547,555	1,561,114	119,823	0	8,228,492
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		202,159	100,568			302,727
Community Use of Facilities	6830		8,568				8,568
Economic Development	6840		42,139				42,139
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	252,866	100,568	0	0	353,434

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		139,704	20,734			160,438
Farm Operations	6930						0
Food Services	6940			4,685			4,685
Parking	6950			87,824	1,771		89,595
Student and Co-Curricular Activities	6960		540,194	247,975	6,644		794,813
Student Housing	6970						0
Other Ancillary Services	6990		42,671	1,222			43,893
Total Ancillary Services	6900	0	722,569	362,440	8,415	0	1,093,424
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		3,994				3,994
Total Auxiliary Operations	7000	0	3,994	0	0	0	3,994

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		58,225				58,225
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			54,017			54,017
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	54,017	0	0	54,017
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,341,021	3,341,021
Student Aid	7320					439,971	439,971
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,780,992	3,780,992
Sub-Total Non-Instructional Activites			25,864,083	5,777,932	401,673	3,780,992	35,824,680
Total Expenditures General Fund: activities *		23,359,378	26,776,007	6,602,955	1,186,473	3,780,992	61,705,805

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MERCED

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$55,015,065
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	9,537.00		
	2. 2012-2013 Second Period Actual FTES	9,338.00		
	3. 2012-2013 Population change factor (C2/C1)	0.9791		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$56,623,151
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$56,623,151
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$56,623,151
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			37,177,132
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			118,500
C.	Local Property taxes			8,280,967
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			63,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			379,934
H.	2013-2014 Appropriations Subject to Limit			\$45,259,665

For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	37,855	40,000	1,840,755	2,345,156	1,878,610	2,385,156
State Revenues	8600	38,275,878	38,851,672	4,602,085	4,753,537	42,877,963	43,605,209
Local Revenues	8800	11,635,145	12,524,799	1,316,344	1,227,240	12,951,489	13,752,039
Total Revenues		49,948,878	51,416,471	7,759,184	8,325,933	57,708,062	59,742,404
EXPENDITURES:							
Academic Salaries	1000	20,086,097	19,451,858	1,990,514	1,983,967	22,076,611	21,435,825
Classified Salaries	2000	9,449,979	9,643,514	2,603,197	2,968,534	12,053,176	12,612,048
Employee Benefits	3000	14,425,350	15,368,882	1,580,248	1,728,098	16,005,598	17,096,980
Supplies and Materials	4000	530,413	573,754	449,619	429,414	980,032	1,003,168
Other Operating Expenses and Services	5000	4,634,473	5,259,453	988,450	981,085	5,622,923	6,240,538
Capital Outlay	6000	358,902	285,518	827,571	583,780	1,186,473	869,298
Total Expenditures		49,485,214	50,582,979	8,439,599	8,674,878	57,924,813	59,257,857
Excess /(Deficiency) of Revenues over Expenditures		463,664	833,492	(680,415)	(348,945)	(216,751)	484,547
Other Financing Sources	8900	166,570	240,000	1,914,703	1,334,079	2,081,273	1,574,079
Other Outgo	7000	2,804,714	2,532,743	976,278	893,412	3,780,992	3,426,155
Net Increase/(Decrease) in Fund Balance		(2,174,480)	(1,459,251)	258,010	91,722	(1,916,470)	(1,367,529)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,835,496	5,661,016	1,699,166	1,957,176	9,534,662	7,618,192
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	7,835,496		1,699,166		9,534,662	
Ending Fund Balance, June 30		5,661,016	4,201,765	1,957,176	2,048,898	7,618,192	6,250,663

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	3,079,564	3,084,500				
Total Revenues		3,079,564	3,084,500	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	985,000	1,025,000				
Debt Interest and Other Service Charges	7120	1,979,464	1,946,342				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,964,464	2,971,342	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,964,464)	(2,971,342)	0	0	0	0
Net Increase/Decrease in Fund Balance		115,100	113,158	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	1,404,426	1,519,526		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,404,426		0		0	
Ending Fund Balance, June 30		1,519,526	1,632,684	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					256,717	354,473
State Revenues	8600					625,407	740,506
Local Revenues	8800					91,600	101,019
Total Income		0	0	0	0	973,724	1,195,998
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					574,991	588,283
Employee Benefits	3000					339,380	346,768
Supplies and Materials	4000					74,092	91,829
Other Operating Expenses and Services	5000					34,719	45,375
Capital Outlay	6000					18,366	700
Total Expenditures		0	0	0	0	1,041,548	1,072,955
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(67,824)	123,043
Other Financing Sources	8900					145,932	62,497
Other Outgo	7000					106,275	84,860
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(28,167)	100,680
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	28,167	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		28,167	
Ending Fund Balance, June 30		0	0	0	0	0	100,680

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	97,151	170,070				
Total Income		97,151	170,070	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		2,400				
Employee Benefits	3000						
Supplies and Materials	4000	57,806	86,842				
Other Operating Expenses and Services	5000	23,341	53,057				
Capital Outlay	6000	10,346					
Total Expenditures		91,493	142,299	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,658	27,771	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,658	27,771	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	33,957	39,615		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	33,957		0		0	
Ending Fund Balance, June 30		39,615	67,386	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	115,359	105,000	31,670	45,000
Total Income		115,359	105,000	31,670	45,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	243,401		5,300	6,500
Capital Outlay	6000	1,328,437	1,784,197	797,516	641,250
Total Expenditures		1,571,838	1,784,197	802,816	647,750
Excess /(Deficiency) of Revenues over Expenditures		(1,456,479)	(1,679,197)	(771,146)	(602,750)
Other Financing Sources	8900	3,173,832	816,948		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		1,717,353	(862,249)	(771,146)	(602,750)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	912,371	2,629,724	9,359,907	8,588,761
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	912,371		9,359,907	
Ending Fund Balance, June 30		2,629,724	1,767,475	8,588,761	7,986,011

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	2,186,295	2,470,513				
Other Financing Sources	8900						
Total Income		2,186,295	2,470,513	0	0	0	0
Cost of Sales	5890	1,745,543	1,832,820				
Gross Profit or Loss		440,752	637,693	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	386,936	388,290				
Employee Benefits	3000	177,323	177,944				
Supplies and Materials	4000	10,709	11,000				
Other Operating Expenses and Services	5000	121,888	115,000				
Capital Outlay	6000						
Total Expenditures		696,856	692,234	0	0	0	0
Net Profit or Loss		(256,104)	(54,541)	0	0	0	0
Other Outgo	7000	20,000	20,000				
Net Increase/(Decrease) in Fund Balance		(276,104)	(74,541)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	339,143	63,039		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	339,143		0		0	
Ending Fund Balance, June 30		63,039	(11,502)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	27,881	50,000				
Other Financing Sources	8900						
Total Income		27,881	50,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	858,537					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		858,537	0	0	0		
Net Profit or Loss		(830,656)	50,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(830,656)	50,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,064,824	4,234,168		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,064,824		0			
Ending Fund Balance, June 30		4,234,168	4,284,168	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	26,170	24,400				
Total Income		26,170	24,400	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	10,861	37,647				
Other Operating Expenses and Services	5000	7,757	10,245				
Capital Outlay	6000						
Total Expenditures		18,618	47,892	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		7,552	(23,492)	0	0	0	0
Other Financing Sources	8900	5,000	5,000				
Other Outgo	7000	510	3,800				
Net Increase/(Decrease) in Fund Balance		12,042	(22,292)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	188,735	200,777		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	188,735		0		0	
Ending Fund Balance, June 30		200,777	178,485	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	19,811,143	22,321,795				
State Revenues	8600	1,474,617	1,700,000				
Local Revenues	8800			355,108			
Total Income		21,285,760	24,021,795	355,108	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			27,706			
Capital Outlay	6000						
Total Expenditures		0	0	27,706	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		21,285,760	24,021,795	327,402	0	0	0
Other Financing Sources	8900	114,983	125,000	2,161			
Other Outgo	7000	21,400,743	24,146,795	265,817			
Net Increase/(Decrease) in Fund Balance		0	0	63,746	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	2,885,814	3,344,255		0
Prior Years Adjustments	9020			394,695			
Adjusted Beginning Balance	9030	0		3,280,509		0	
Ending Fund Balance, June 30		0	0	3,344,255	3,344,255	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			455,367	
Total Income		0	0	455,367	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			499	
Other Operating Expenses and Services	5000			457,330	
Capital Outlay	6000				
Total Expenditures		0	0	457,829	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(2,462)	0
Other Financing Sources	8900			32,357	
Other Outgo	7000			2,013	
Net Increase/(Decrease) in Fund Balance		0	0	27,882	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,805,174	2,832,499
Prior Years Adjustments	9020			(557)	
Adjusted Beginning Balance	9030	0		2,804,617	
Ending Fund Balance, June 30		0	0	2,832,499	2,832,499

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 530

Name: MERCED

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,483,881
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,141,520
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	64,213
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	22,600
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	114,412
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	60,585
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	51,071
75	SCHOLARSHIP AND LOAN TRUST FUND	12	RESTRICTED SUBFUND	2,161
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	9,757
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	20,927
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	15,000
71	ASSOCIATED STUDENTS TRUST FUND	51	BOOKSTORE FUND	5,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	5,000
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	40,000
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	2,013

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			1,314,748		220,531	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200	1,313			1,313		1,313
Instructional Supplies & Materials	4300	50,300	21,939		72,239	167,339	239,578
Noninstructional Supplies & Mtrls	4400	159	61,910		62,069		62,069
Total Supplies and Materials		51,772	83,849	0	135,621	167,339	302,960
Other Operating Expenses and Services	5000	72,706	895,375		968,081	53,192	1,021,273
Capital Outlay	6000						
Library Books	6300		141,428		141,428		141,428
Equipment	6400						
Equipment - Additional	6410	34,520	35,098		69,618		69,618
Equipment - Replacement	6420				0		0
Total Capital Outlay		34,520	176,526	0	211,046		211,046
Other Outgo	7000				0		0
Total Expenditures		158,998	1,155,750	0	1,314,748	220,531	1,535,279
Ending Balance					0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			1,106,040			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200	974			974		974
Instructional Supplies & Materials	4300	198,882	8,507		207,389		207,389
Noninstructional Supplies & Mtrls	4400		108,993		108,993		108,993
Total Supplies and Materials		199,856	117,500	0	317,356	0	317,356
Other Operating Expenses and Services	5000	150,486	540,074		690,560		690,560
Capital Outlay	6000						
Library Books	6300		81,045		81,045		81,045
Equipment	6400						
Equipment - Additional	6410	10,704	6,375		17,079		17,079
Equipment - Replacement	6420				0		0
Total Capital Outlay		10,704	87,420	0	98,124		98,124
Other Outgo	7000				0		0
Total Expenditures		361,046	744,994	0	1,106,040	0	1,106,040
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 530

Name: MERCED

EPA Revenue	7,559,196
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	7,559,196	0	0	7,559,196
TOTAL		7,559,196	0	0	7,559,196